Exhibit 3

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RE: *In re Valsartan Products Liability Litigation,* U.S. District Court for the District of New Jersey
Case No. 1:19-md-02875-RBK-JS
Our File No.: 9352.46080

Dear Counsel:

On behalf of Defendant Hetero USA, Inc. ("Hetero USA"), I acknowledge receipt of Plaintiffs' First Set of Requests for Production of Documents to All API and Finished-Dose Manufacturing Defendants (the "Requests"). Please be advised that for the reasons set forth herein that Hetero USA is not providing objections and responses at this time. Nothing contained herein shall be deemed a waiver of Hetero USA's rights to object to the Requests.

Hetero USA is a Delaware corporation with a principal place of business in Piscataway, NJ. As set forth in its previously filed Corporate Disclosure, Hetero USA is a wholly owned subsidiary of two foreign corporations: Hetero Labs Limited ("Hetero Labs") and Hetero Drugs Limited ("Hetero Drugs"). Hetero USA does not manufacture either the active pharmaceutical ingredient for valsartan or valsartan finished dose product. Rather, Hetero USA serves as the liaison between Hetero Labs and the Food and Drug Administration ("FDA") in regards to ANDA #203311 which was previously produced as part of core discovery. Since Hetero USA is not a manufacturing defendant and is merely a FDA liaison, it is not furnishing objections and responses at this time to Plaintiffs' First Set of Requests for Production of Documents to All API and Finished-Dose Manufacturing Defendants.

Please do not hesitate to contact our office if you wish to meet and confer or if you wish to discuss any other aspect of this litigation involving Hetero USA.

Very truly yours,

/s/ Janet L. Poletto
Janet L. Poletto

JLP:reb